

Gerald C. Bender (GB-5849)
 Lawrence A. First (LF-9650)
 Ira S. Sacks (IS-2861)
 FRIED, FRANK, HARRIS, SHRIVER
 & JACOBSON
 (A Partnership Including
 Professional Corporations)
 Attorneys for Debtors
 and Debtors-in-Possession
 One New York Plaza
 New York, New York 10004
 (212) 859-8000

UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK

- - - - -	x	
	:	Chapter 11
In re:	:	Case Nos. 00-41065
	:	through 00-_____
RANDALL'S ISLAND FAMILY GOLF	:	
CENTERS, INC., <u>ET AL.</u> ,	:	(Jointly Administered)
	:	
Debtors.	:	
	:	
- - - - -	x	

ORDER PURSUANT TO SECTIONS 105(a)
 AND 541(d) OF THE BANKRUPTCY CODE
 (A) AUTHORIZING DEBTORS-IN-POSSESSION
 TO PAY PREPETITION SALES AND USE
 TAXES AND (B) AUTHORIZING BANKS TO
 HONOR PREPETITION CHECKS FOR PAYMENT
OF PREPETITION TAX OBLIGATIONS

Upon the motion (the "Motion") of the above-captioned
 debtors and debtors-in-possession (collectively, the "Debtors"),
 for an order pursuant to sections 105(a) and 541(d) of title 11
 of the United States Code (the "Bankruptcy Code"), (A)
 authorizing the Debtors to pay prepetition sales, use and
 franchise taxes (the "Taxes") collected and incurred prior to the
 commencement of these chapter 11 cases to the Taxing Authorities

(as defined in the Motion) and (B) authorizing the Debtors' banks to honor prepetition checks for payment of Taxes;

And it appearing that the Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334 and that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2);

And the Court having determined that granting the relief requested in the Motion is in the best interests of the Debtors, their estates and their creditors;

And notice of the Motion having been given to (i) the United States Trustee, (ii) Morgan, Lewis & Bockius, LLP, counsel for The Chase Manhattan Bank, the Agent under the Debtors' prepetition working capital facility, (iii) Winick & Rich, P.C., counsel for the proposed postpetition lenders, and (iv) United States Trust Company of New York, the Indenture Trustee for the 5¾% Convertible Subordinated Notes due October 15, 2004;

And it appearing that no other or further notice need be given;

And good and sufficient cause appearing therefor; it is hereby

ORDERED that the Debtors are authorized to pay the Taxes to the Taxing Authorities as they come due; and it is further

ORDERED that nothing contained in this Order shall impair the Debtors' ability to contest in any respect, any such Taxes; and it is further

ORDERED that the Debtors' banks upon which any checks are drawn in payment of the Taxes, either before, on, or after the Filing Date (as defined in the Motion), are directed to honor

upon presentation, any such checks to the extent available funds exist; and it is further

~~ORDERED that if any other affiliates of the Debtors seek relief under chapter 11 of the Bankruptcy Code with this Court (the "Later Filing Affiliates"), such Later Filing Affiliates shall be entitled to the relief provided in this Order. SMB 5/4/00~~

Dated: New York, New York
May 4, 2000

s/ STUART M. BERNSTEIN
UNITED STATES BANKRUPTCY JUDGE